

ASSESSMENT GUIDE UPDATE

A year ago, Spokane County Conservation District was the only district to gain approval for collecting a special assessment to fund conservation work.

They blazed a trail for others to follow. This year two districts made it. Thurston Conservation District got a 10-year assessment and Grays Harbor got a two-year assessment.

Supervisors and district managers for these districts, along with those from King and Kitsap conservation districts can provide valuable tips and suggestions that will ensure more successes.

Their suggestions are noted as italicized margin notes and boxed text.

Call on the folks who are trying the special assessment route. They will remind you to have your ducks lined up months in advance of the required public hearing.

They will give you tips such as getting active in the political arena; being on a first name basis with commissioners, assessors and other county department heads; carrying out media relations at every opportunity; finding the political and economic opinion leaders in your county; and telling your story everywhere.

Those people have to know who you are.

These experiences will surely make the road to assessment funding a lot easier for other supervisors willing to commit themselves to a sustained effort to achieve it.

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October 1991

Conservation districts have become increasingly active over the past decade and, like any other organization, need more money to accomplish their goals. The money districts now raise combined with the present state Basic Funding appropriation is insufficient to support districts as they carry out their natural resource conservation programs - programs that benefit all communities in the district.

How can districts move ahead?

Because legislators have encouraged conservation districts to pursue funding options other than state general fund appropriations, and because the legislature and the Governor seem more willing to fund programs where the state is not the sole provider, conservation districts in 1989 were given the ability to impose special assessments on land within their boundaries.

However, this special assessment is often viewed by affected landowners as just another tax. To convince landowners that the district assessment is a good investment in protecting local resources, each district considering assessments must spend time enlisting supporters who not only will pay the assessment, but also will support it publicly. Your assessment proposal will live or die by public reaction.

Just as critical is the support of county officials, who will have to take a tough political stand and approve the assessment. A strong rapport with these county officials is a given.

The Spokane County Conservation District achieved approval of their special assessment in December 1990. Tips on how they achieved this are in this guide, and their district supervisors and staff welcome inquiries about the process they went through.

The road to special assessments could be bumpy. We hope this guide will help smooth it out.

Good luck.

Wayne Reid
Executive Secretary







JA-BB/s



Washington State
Conservation
Commission

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Table of Contents

 Special Assessments Act	5 – 8
 Implementing Requirements	9 – 12
 Stakeholder Management	13 – 21
 Assessment Rates	23 – 25
 Land and Benefit Classification	27 – 31
 Timeline and Tips	33 – 38

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Title 89 RCW

■ Reclamation,
Soil Conservation
and Land Settlement

■ 89.08.400: Special
Assessments for
Naural Resource
Conservation

update ■ 1992 Title 89 Revisions

update ■ 79.44.003: Assessments Against
Public lands

89.08.400 RCW**Special Assessments
for Natural Resource
Conservation**

(1) Special assessments are authorized to be imposed for conservation districts as provided in this section. Activities and programs to conserve natural resources, including soil and water, are declared to be of special benefit to lands and may be used as the basis upon which special assessments are imposed.

(2) Special assessments to finance the activities of a conservation district may be imposed by the county legislative authority of the county in which the conservation district is located. The supervisors of a conservation district shall hold a public hearing on a proposed system of assessments prior to the first day of August in the year prior to which it is proposed that special assessments be collected. At that public hearing, the supervisors shall gather information and shall alter the proposed system of assessments when appropriate.

deadline

On or before the first day of August, the supervisors of a conservation district who are proposing to have special assessments imposed for the district in the following year shall file the proposed system of assessments and a proposed budget for the succeeding year with the county legislative authority of the county within which the conservation district is located. The county legislative authority shall hold a public hearing on the proposed system of assessments. After the hearing, the county legislative authority may accept, or modify and accept, the proposed system of assessments, if it finds that both the public interest will be served by the imposition of the special assessments and that the special assessments to be imposed on any land will not exceed the special benefit that the land receives or will receive from the activities of the conservation district. The findings of the county legislative authority shall be final and conclusive.

public hearing

Notice of the public hearings held by the supervisors and the county legislative authority shall be posted conspicuously in at least five places throughout the conservation district, and published once a week for two consecutive weeks in a newspaper in general circulation throughout the conservation district, with the date of the last publication at least five days prior to the public hearing.

assessment package

(3) A system of assessments shall classify lands in the conservation district into suitable classifications according to benefits conferred or to be conferred by the activities of the conservation district, determine an annual per acre rate of assessment for each classification of land, and indicate the total amount of special assessments proposed to be obtained from each classification of lands. Lands deemed not to receive benefit from the activities of the conservation district shall be placed into a separate classification and shall not be subject to the special assessments. An annual assessment rate shall be stated as either uniform annual per acre amount, or an annual flat rate per parcel plus a uniform annual rate per acre amount, for each classification of land. The maximum annual per acre special assessment rate shall not exceed ten cents per acre. The maximum annual per parcel rate shall not exceed five dollars.

rates

Public land, including lands owned or held by the state, shall be subject to special assessments to the same extent as privately owned lands. The procedures provided in chapter 79.44 RCW shall be followed if lands owned or held by the state are subject to the special assessments of a conservation district.

forest land rate

Forest lands used solely for the planting, growing, or harvesting of trees may be subject to special assessments if such lands benefit from the activities of the conservation district, but the per acre rate of special assessment on benefited forest lands shall not exceed one-tenth of the weighted average per acre assessment on all other lands within the conservation district that are subject to its special assessments. The calculation of the weighted average per acre special assessment shall be a ratio calculated as follows: (a) The numerator shall be the total amount of money estimated to be derived from the imposition of per acre special assessments on the nonforest lands in the conservation district; and (b) the denominator shall be the total number of nonforest land acres in the conservation district that receive benefit from the activities of the conservation district and which are subject to the special assessments of the conservation district.

No more than ten thousand acres of such forest lands that is both owned by the same person or entity and is located in the same conservation district may be subject to the special assessments that are imposed for the conservation district in any year. Per parcel charges shall not be imposed on forest land parcels. However, in lieu of a per parcel charge, a charge of up to three dollars per forest landowner may be imposed on each owner of forest lands whose forest lands are subject to a per acre rate of assessment.

(4) A conservation district shall prepare an assessment roll that implements the system of assessments approved by the county legislative authority. The special assessments from the assessment roll shall be spread by the county assessor as a separate item on the tax rolls and shall be collected and accounted for with property taxes by the county treasurer. The amount of a special assessment shall constitute a lien against the land that shall be subject to the same conditions as a tax lien, collected by the treasurer in the same manner as delinquent real property taxes, and subject to the same interest rate and penalty as for delinquent property taxes. The county treasurer shall deduct an amount from the collected special assessments, as established by the county legislative authority, to cover the costs incurred by the county assessor and county treasurer in spreading and collecting the special assessments, but not to exceed the actual costs of such work.

(5) The special assessments of a conservation district shall not be spread on the tax rolls and shall not be collected with property tax collections in the following year if, after the system of assessments has been approved by the county legislative authority but prior to the fifteenth day of December in that year, a petition has been filed with the county legislative authority objecting to the imposition of such special assessments, which petition has been signed by a least twenty percent of the owners of land that would be subject to the special assessments to be imposed for a conservation district.

Requirements

- Title 89 in a nutshell
- Process for
getting approval
by local government

Requirements

Ground Zero

Before delving into the mechanics of getting a special assessment approved by county government, note something critical about the process:

If your county commissioners don't recognize you when they see you, you're not ready for this.

The procedure outlined in RCW89.08.400 may sound straightforward – calculate the rate of assessment, match conservation benefits to classes of land for proposed assessment, publicize and hold a public hearing. *It doesn't mention the necessity of becoming very familiar with county officials and other "movers and shakers" in the community who are affected by an assessment.* As you consider the assessment option and the procedure for getting it approved, pay close attention to the **Stakeholder Management** and **Timeline and Tips** sections.

The law

Special assessments can be collected to finance conservation district activities that conserve natural resources, including soil and water, because the activities are beneficial to the lands that are being assessed.

Rates and budget submitted

The law says conservation district supervisors must file a *system* of assessment that includes rates, as well as a proposed *budget* assessment revenue. The system and budget must be filed before August 1st one year prior to the year the assessment would be collected. **The assessment system is a package** that includes assessment rates, land classifications and benefits the classifications would receive, a budget and supporting documentation.

The budget is a calendar-year forecast of activity that reflects the new revenue from the proposed assessment. Match benefits to activity per land classification in the budget document.

update

"Don't attempt this (assessment) until stakeholders and politicians know who you are and what you do. The biggest problem we had at town meetings and public hearings was that people didn't know who we were."

– Grays Harbor CD spokesman

Requirements

Land Classification

... if benefits are equally received, classification is not necessary

- Thurston CD

Benefits/Classifications Match

The assessment package that is submitted before Aug. 1 the year prior to collection **also must classify areas of land for assessment according to how much benefit is derived** on forest land, rangeland, cropland or land that is improved, unimproved, platted, and et cetera.

The package also **must match benefits of conservation district activities for each land classification**. Here, supervisors should include annual plans and long-term plans that not only illustrate the classification/benefit match, but also descriptions of proposed projects including goals, results, costs and money needed for projects.

The package should include a description of past successful projects to support the district's proven track record. Remember, you are marketing the assessment idea. Include all supporting documentation and written testimony.

Public hearing

Hold the hearing well before Aug. to ensure time to revise your proposal based on reaction from attendees; present the revised assessment to the county legislative body.

District supervisors must hold a public hearing about the proposed assessment before August 1st the year prior to proposed collection of the assessment. **Again, the public hearing should not be attempted unless supervisors are sure landowners and county commissioners are fully aware of and support the proposal. Acceptance of the proposal should be a "done deal" before the hearing is held.**

Notice of public hearing must be advertised in the newspapers once a week for two consecutive weeks prior to the date of the hearing. The last published notice must appear *at least* five days before the hearing. Notice also must be posted conspicuously five places throughout the district during the two-week notification period.

check the statute carefully regarding notification and timing. It must appear in the newspaper of record, be a legal notice. . . will a display ad do? check with AG office through field reps or CC office.

Requirements

Package

1. Should read "according to how much benefit is derived."

2. Meet early in the process with your county assessor. Find out their collection capability; will they have to buy new software, reprogram, etc. Some tax collectors will not collect if total taxes are below "X" dollars. Some lands could be tabbed for the proposed special assessment, but not be above the minimum.

3. Keep carry-over in mind. You may want to submit your fiscal-year budget to clarify the carry-over.

6. Be sure to indicate penalties and due dates.

The assessment system should include the following parts:

1. Land classifications ~~according to use~~. This can be general, like *improved land*, *unimproved land*, *platted parcels*. Improved means commodity producing and and unimproved land means range land and forest land.

2. Assessment rate for each land classification. Also set a minimum rate to cover amounts that are too small to be worth collecting. Check with the tax collector.

3. A proposed calendar-year conservation district budget. This would be your current budget plus new revenue/appropriations reflecting the new assessment revenue. Doing a calendar-year budget means revising your present district budget since it is based on a fiscal year. This version of your budget should reflect what could be accomplished with additional revenue raised by an assessment.

*4. Your proposed budget should be integrated with notations of benefits-to-land assessed for any appropriate programs and projects.

5. The district's long-term plan, again with projected use of assessment revenue and integrated notations of benefits from programs applied to assessed land or land users.

6. A statement that the assessment would be processed by county officials along with other tax bills. It should clarify which office bills landowners, (county assessor), and which office collects and disburses the money, (county treasurer). Districts must determine who pays for these services. If the district pays for collection, it is a budget item.

*4. Thurston CD found this difficult, so they asserted that the annual planning process was the appropriate time to allocate resources and thus wrote a basic funding budget and an assessment proposal rather than a programmatic proposal.

Stakeholders

- Selling the idea to taxpayers
- Managing Concerns
of people affected by
Special Assessments
- Building Rapport with
County Officials
- Public Hearing – Do the
above first

Stakeholder Management

Stakeholder Concerns

Elected officials and the public need a clear understanding that this tax is unique. CD services are not available anywhere else.

Supervisors must turn reluctant people around; help them understand how they benefit, how district services protect property values.

Identify and use public support; get them to sign statements and attend public meetings.

Emphasize that CDs are you, we are landowners. This is not more gov't! CDs are not regulatory nor enforcement oriented.

Before the public hearing, hold briefings between commissioners and supervisors.

This task will be the most critical for achieving approval of a special assessment. Because it's viewed as a tax, you can expect knee-jerk opposition. Plus, local politicians want to stay in office and need to have good ammunition for supporting a new tax. They need to understand and be able to illustrate and document that the benefits derived from the revenue far exceed the political pain of approving the assessment, however small the amount.

A quick reading of the law may indicate a relatively simple process – classify the land, determine the rate of assessment and hold a public hearing. Not quite. The public hearing will stop your effort dead in its tracks if you haven't marketed the idea successfully. Being shot down in public hearing could make a subsequent attempt much tougher.

Managing the concerns of stakeholders – the people who will be affected by special assessments and who have a reason to care about the decisions of local government – is the most critical aspect of proposing a special assessment to your county commissioners. You must determine how stakeholders are going to be informed about the proposal and how they react to it. The district supervisors should identify and understand the public's concerns about the fiscal impact of the assessment along with any "threat" to quality of life, which include enjoying low property taxes compared to other counties or states.

Citizens of small, rural communities may perceive a group like a conservation district with a proposal to tax as a "fat cat" or as "more government" meddling in their affairs, and eroding their financial stability.

When you know you have enough public support, when you know the county commissioners approve the assessment proposal, then hold the public hearing. And orchestrate it. Stack the deck with supporters and written testimony.

Stakeholder Management

Identify Support

Go to every possible support group. Ask for formal endorsement backed up with testimony at hearings and a letter of support.

When talking about benefits, include urban improvements, such as groundwater (drinking), recreational, fish and wildlife.

The assessment is an investment. Show how it will grow by leveraging grant money. Usually assessment dollars leverage grant money by 3:1.

Explain how landowners are included in the annual planning process. Emphasize that supervisors are landowners.

By holding a few information nights with people who have benefited from district activities, as well as with potential proponents around the county, the district could explain the proposal and detail how it would work, what it would cost using specific examples. A fact sheet could illustrate how the money raised by an assessment would benefit growers and landowners who already may have a conservation ethic or would acknowledge the benefits of conservation. Find the groups that are likely to hear your case and make sure they understand its merits.

The district supervisors, staff and other ag-related groups, such as Cooperative Extension, could outline what practices or projects the extra revenue would allow districts to accomplish for growers' and any stakeholders' benefit. *Don't forget, your work benefits those downstream too.*

Materials could be presented that forecast how more revenue for districts could improve water quality or quantity, or help reduce soil or wind erosion. Concrete examples of how money spent could produce big benefits down the road should be highlighted. The assessment may be equated with an investment. County commissioners want to know that somebody or some group is out there watching over natural resources.

Would stakeholders have control over how revenues would be spent? Can you illustrate that you warrant their trust and confidence?

Stakeholder Management

Maintaining Credibility

Illustrate that CDs aren't new. Assessment is just an ability to deliver the services to all the landowners who need and request them.

Be sure to run highly visible elections even if your assessment push is years down the road.

Emphasize the non-regulatory, non-enforcement role of districts.

Although the conservation district may have established its reputation for successful programs that help growers, or achieve better water quality or improved wildlife habitat, or whatever, communities are inherently suspicious of something new or out of the ordinary. The idea of an assessment may smack of the "deals cut in a smoke-filled room," syndrome. Nobody wants to be steamrolled by local government.

The district could minimize this uncertainty two ways. **Target your assessment education efforts to audiences that are likely to form a coalition with the district. Get support from teachers or any groups you have worked with successfully in the past.** Work with these key groups to get broad-based support. Find some urban support. This will make county commissioners more comfortable about approving the assessment.

Anything the district is doing now must run without a hitch. By eliminating any mistakes in projects underway, or in the way the district is run (audits, elections, whatever), the district can demonstrate their ability as a grass-roots liaison between landowners and government and the other environmental concerns. The district should demonstrate their expertise at managing and coordinating natural resource protection efforts. **Show that the district watches over all resources, and the district can increase their credibility as a concerned neighbor.**

Will anyone trust an unknown quantity?

Successful projects should be touted and publicized describing how the district protects natural resources and benefits the public.

Stakeholder Management

How to do Stakeholder Management

A supervisor or a cd employee may have to take this on as another job. It takes time and energy.

A supervisor or district manager has got to take the lead. Hold brainstorming sessions with supervisors. Figure out cd goals, what services you want to provide, what the district needs are.

Brainstorm how to get there, what it will cost. Then map out a strategy to do the nuts and bolts of an assessment strategy and establish a time line.

Everyone has to buy into the assessment goal and take ownership in it, INCLUDING STAFF. They will be selling the cd program to landowners all the time.

This brainstorming process will focus the direction your district is heading. Analyze who you are and who you're serving. This exercise will strengthen your board.
- Kitsap CD

The following strategies will ensure improved relations with citizens and local governments that have a stake in a conservation district's proposed special assessment. In every community there are primary decision-makers and people who lead the public opinion process. The district should **identify** these people and learn their primary concerns. Find the key players, and make them supporters.

Opinion Leader Interviews

A well orchestrated interview with six to ten opinion leaders can tap into the grassroots feelings of a community. With a good cross-section of interviewees, the district can accomplish two things. First, it can identify differences as well as common ground. Second, better community relations will result as opinion leaders become aware the district is seeking their input and listening to their concerns.

For example, a district turned a legislator who was an opponent to Basic Funding into a proponent by taking her to the field and showing her what conservation districts accomplish in her legislative district.

The fate of a district's assessment proposal could lie in the hands of a few voters, and the balance could shift easily.

Cultivate movers and shakers in varied segments of the population, urban and rural, that would support districts. Get them to testify orally and in writing. Remember, county commissioners have to be comfortable with supporting assessments.

Get Support from organizations and interest groups. Ask them to put it in writing and to testify at both your public hearing and at the commissioners' hearing.

Stakeholder Management

Focus Groups

The district also could cultivate good community relations by holding group interviews with with six to ten randomly selected citizens to learn their concerns. By providing a discussion outline and fact sheet, the district representative can lead the discussion to effectively mitigate citizens' concerns and allay the "big guy/little guy" syndrome. You'll gain more support by including people in the proposal at the initial stages.

Commissioners need to know the voters support the assessment. Get support of organizations that represent voter blocks, such as Trout Unlimited, Sierra Club, Cattlemen's, Granges, etc.

Go to other groups' meetings - service clubs, interest groups, wherever there are people with public clout.

In some communities, commissioners may listen to people in service clubs, in other communities it may be the political groups that hold sway. Find out where the political winds blow, where the opinion leaders are.

Find out where the power base is and who commissioners listen to.

Stakeholder Management

Do a "How to Get Involved in Your District" handout. Emphasize the open nature of the annual planning process and board meetings.

Go to commissioners early with a draft; get comments and adjust where possible.

Don't even attempt assessment until commissioners, other political leaders and stakeholders know who you are and what you do.

When you tell your story, you may get increased request for services. That's good. Tell them they're on a waiting list. Explain why assessment will benefit stakeholders.

Increased Communication

County officials, townspeople and rural dwellers would welcome more communication with the conservation district. Although some supervisors may feel the people don't need further inclusion in the planning process, **the district gains nothing by withholding information.**

Be aware of what the public's perception of conservation districts is. Success of the assessment proposal hinges on your illustrating who you are and what you do.

Better communication could streamline the whole process leading up to the required public hearing. Once you commit to promoting a special assessment, the communication process has to continue all fall and spring.

You must have county commissioners and opinion leaders well informed and comfortable with the proposal early in the process. This will increase chances of success. Public relations can help keep the process moving forward with a minimum of delay.

*Quell the fears of other program managers within county government and in the cities. **Establish that you do not duplicate services, but complement what they do. This is vital. Commissioners will ask this question and so will the public.***

County officials network with other counties. Talk to all county officials and county department heads; include them in the process.

*Talk to **assessors** early in the process. What does assessment do to their operation, their capability. What will it cost to modify tax collection programs.*

Stakeholder Management

Information Packets

Materials, fact sheets, project outlines, reporting of results that give an overview of the objectives, and accomplishments of a district are excellent tools. The information could be boiled down to brief one-page items. Mayors and city and county governments are typically the sounding boards for citizen involvement. A small number of packets provided to community leaders would keep citizens informed.

When you find out how people feel about a proposal, you'll know how to shape their perception of the assessment proposal.

The media plays an important part in shaping the public perception. Finding and nurturing an ally in the local media can generate favorable, believable press coverage. The public needs to realize the benefits of the district as a partner in securing the positive benefits of increased conservation programs.

Stakeholder Management

Comment

The challenge facing a district considering a special assessment is stakeholder management. Figuring the assessment rate, and how to collect it are important, but the proposal won't fly if it's brought up for the first time at a public hearing.

It takes a lot of groundwork to make sure supervisors have taken care of the public's fear of an additional tax. County commissioners, who make the final decision, always check the pulse of public perception. If they're comfortable with what the proposal is about and what it will accomplish, they can find a way to help sell it.

CAUTION:

The required public hearing is not the means to approving a special assessment. It is the end of a successful stakeholder management process. It's the final step in the process.

Get 40 or 50 "voters" to your hearing to say it's a good investment. If all the commissioners hear from is "special interests," they won't be comfortable. Get your freinds, neighbors, members of supporting organizations to speak as "voters."

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Assessment Rates

- Options
- Ceiling
- Forest Land
- Uniformity
- Public Opinion
- Total Per Classification

Assessment Rates

Options

Conservation districts have two options for setting assessment rates:

1. an annual per acre amount, or
2. a per parcel *plus* an annual per acre amount

Districts wishing to set their assessment rate based on parcels alone cannot do so the way the law is presently written. However, under Option 2, the assessment rates may be structured so that they amount to a per parcel assessment. This may be done by setting the per parcel rate based on the district's funding goal, and then setting the per acre rate so low it is inconsequential. For example, if the per parcel rate was set at \$4.99 and the per acre rate was set at one-tenth of a cent per acre, the result would be virtually the same as a \$5.00 per parcel assessment.

Ceiling

There is a ceiling for the assessment rate on both parcels and acres. The law stipulates that the maximum per parcel rate is \$5.00. The ceiling for the annual per acre rate is \$0.10.

Forest Land

Tell how forest lands are defined.

Forest lands, if they receive a benefit by conservation district activities, are assessed at a lesser rate. The rate for forest land is one-tenth of the per-acre assessment on all other land assessed in the district.

Talk to your county treasurer and assessor to determine how the billing will be accomplished.

Landowner Charge Option – On forest lands, the law allows a \$3-per-landowner charge in lieu of a per parcel charge. The Commission recommends that districts assess the \$3 per landowner charge only once per forestland parcel, no matter how many landowners appear on the deed. If each owner were charged separately, the district would lose more by creating ill will than it would gain in the relatively small amount of extra revenue.

Assessment Rates

Uniformity

You can say all lands benefit equally.

Make sure support heavily outweighs opposition.

Assessment rates could vary according to the benefit received by the land. But it could be a flat rate, if there is only one type of land use and it all receives the same benefit.

Conservation districts should look at the various types of land and perhaps set a lowest common denominator rate of assessment. Keep in mind benefits to the land.

Districts should consider what stakeholders will support and how much heat county elected officials are willing to take when approving a new tax.

Public Opinion and Rate Setting

Establish rate based on budget needed to deliver services. Don't pull a figure out the air.

Hire a recording secretary to transcribe testimony. Present it as evidence of support for your proposal.

The groundwork laid by informally polling opinion leaders and other stakeholders, combined with establishing a rapport with county commissioners will help supervisors establish a viable rate.

At the public hearing hosted by the conservation district, keep a record of oral and written testimony. You can use this record to adjust the proposed rate and illustrate support for the assessment at the final public hearing held by the county commissioners.

The law stipulates that testimony at the public hearing may be incorporated into the proposal when appropriate.



Total

DO THIS. SHOULD BE ONE OF YOUR STRONGEST TOOLS.

The proposal must indicate the total amount of assessment proposed to be collected from each classification.

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Land/Benefit Classes

- Land Classification
- Assessors
- Land Use
- SCS Classifications
- Benefit Classifications

Land/Benefit Classes

Land Classification

Land within a county is classified under three categories – tax property, exempt property and classified land. Under classified land, most, *but not all*, parcels may be enrolled according to its use. That is, classified land is enrolled under an agreement between landowners and the state under RCW Vol. 7 Chapter, 84.33 (forestry) and 84.34 (open space) . County Assessors have this information.

Land Use

You will need to know how land is used to match benefits to the land served by conservation districts. The special assessment should not be perceived as a “taking of rights.” Because of the push for growth management, this is a very sensitive issue in some areas of the state.

Show how you protect property rights by ensuring clean water and stable soils.

Land/Benefit Classes

SCS Classifications

Your classifications must match the county's tax codes.

The federal Soil Conservation Service surveys land within conservation district jurisdictions according to soil classifications and by type of operation. Land use designations, such as dryland cropping, pasture/hayland, woodland, recreation land or other lands are tracked for acres benefited by conservation practices and for soil saved from erosion. More importantly, SCS also tracks conservation practices applied to land, which could bolster justification of special assessments. Data supplied by SCS could augment benefits described by landowners in public and written testimony.

Land/Benefit Classes

Use this information with caution and only if accurate records have been kept. Commissioners could deduce that you're doing enough, don't need more money, you're doing just fine.

SCS produces **The State Story**, an annual report on conservation progress. Although the information shown below gives a **state-wide picture**, similar data is available for each conservation district and could help describe benefits conservation districts provide.

Land Use	Acres Benefited	Soil Savings
Cropland	369,077	3,511,168
Pasture/Hayland	33,767	13,011
Range/Native pasture	161,486	54,709
Woodland	11,993	54,709
Other Lands	852	51
Recreation Land	13	0

Caution:

The information obtained from SCS data bases may not be complete. It may not reflect all the work districts do for land-owners, nor all the benefits the land incurs. Work and benefits accomplished by districts should be documented to bolster your case for approval by county commissioners and other stakeholders of special assessments.

Commission data:

Conservation districts can document benefits to the land by using information provided on page 16 of the Conservation Commission's **1990 Report of Accomplishments**. Conservation practices applied by conservation districts have been tabulated with a value applied to practices for certain classifications of land. A footnote lists the values attributed to conservation practices per acre or per installation.

Calculation:

A district could multiply acres treated or structures installed by the value listed in the footnote* to obtain a dollar amount of benefit.

36 site plan reviews X \$170* = \$2,720 value

* see footnote next page

Land/Benefit Classes

Benefit Classifications

1990 Report of Accomplishments:

Agricultural Land Treated for Conservation by Districts (acres) 1990

Irrigated & Dryland Cropland	587,305
Pasture & Hayland	44,723
Rangeland	191,285
Woodland	143,942
Urban & Industrial	52
Animal Waste (systems installed)	69
Individuals & Groups Assisted	13,083
Site Plan Reviews	677

Value of Practices Applied*

Irrigated & Dryland Cropland	\$23,492,216
Pasture & Hayland	1,788,920
Rangeland	1,338,995
Woodland	6,909,206
Urban & Industrial	52,000
Animal Waste	1,449,000
Individuals & Groups Assisted	1,334,466
Site Plan Reviews	115,090

Total	\$36,479,893
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editors note: Figures this table are latest available.

**Based on data supplied by USDA Soil Conservation Service and Washington State conservation districts. Values reflect productivity benefits, including water resource management, erosion control and wildlife benefits, and retainage of prime lands. Value multipliers are the following:*

*All Croplands, Pasture & Haylands - \$40/acre
Rangeland - \$7/acre
Woodland - \$48/acre
Urban & Industrial Lands - \$1,000/acre
Animal Waste Installations - \$21,000 each
Individuals & Groups Assisted - \$102 each
Site Plan Reviews - \$170 each
Urban & Industrial Lands - \$1,000/acre*

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Timeline and Tips

- Planning The Strategy
- Building The Package
- Filing The Assessment
- Public Hearings
- Annexation

Timeline and Tips

Starting Point

If your county elected officials don't know you by name and don't know what you and the district do, then you're not ready.

Please be advised, the process takes place the year prior to the one in which assessment would be collected.

Sept. - Oct. '91	Nov. - Dec. '91
Visit county elected officials; build rapport with media; get schools involved with district; look at projects for the coming year.	Attend WACD annual meeting for latest, state-wide overview of district successes. Get ideas for special projects that highlight districts. Work on annual plan; select projects that can illustrate completed success stories.

TIP: Select one or two projects that can be completed and reported to county commissioners and other audiences. These concrete examples will show what districts can accomplish. Show goals, plans and results.

TIP: Explain the difference between SCS and conservation districts. Explain how SCS presence depends on existence of districts, how district programs drive SCS activities. A one-pager on this is available from the Commission.

TIP: Identify community groups, audiences that benefit from district activity. Line up support for assessment. Written and oral testimony by cooperators who have benefited by district activity would be very valid support for assessments. Build a file of people who would testify. This information needs to be passed along to county commissioners during initial stages of building support for the assessment proposal. It is vital to have such testimony at the two public hearings - one hosted by the district and the other convened by the county commissioners.

Timeline and Tips

Building the Package

Jan. '92

Build an assessment budget based on a calendar year; assessment revenue projection

Jan. - June '92

Stakeholder management; identify supporters, cultivate contacts; collect written documentation

TIP:

Write this special version of your district budget off the cuff. Don't look at the previous year - your priorities may have changed. Compare it to past budgets - don't give them a "status-quo" budget. Show how the assessment would be turned into results - how the money would be used.

TIP:

Submit a long-range plan that illustrates the significant gains that would be made with assessment revenue.

TIP:

Don't be afraid to show how much money you receive in grants. This is money the district brings into the county from outside sources. The money wouldn't be benefiting the county if there was no district. This outside money justifies county support of district activity.

Timeline and Tips

Public Hearing and Filing the assessment

*Chapter 79.44 RCW
is now included in
the section begin-
ning on page 5.*

*Do an information
sheet that lists
concerns followed
by appropriate
responses.*

*Get transcripts of
oral testimony.*

July '92

**Advertise and
hold public
hearing**

August 1, '92

**Assessment package submitted
by August 1. Line up support
for county commissioners' pub-
lic hearing.**

TIP: Check with assessor or public works offices about public hearing notice requirements when assessment of public land is involved. A 30-day requirement for notification may be necessary. See Chapter 79.44 RCW.

TIP: Have written and oral responses ready for any perceived opposition to the assesement. Note any negative testimony at the public hearing and prepare written responses refuting it. This must be given to county commissioners as soon as possible. Have supporters call or meet with officials.

TIP: It is critical that all available oral and written testimony supporting the assessment appear at the hearing. Stack the deck. This should be a rubber stamp affair.

TIP: Make sure the work and projects and benefits described in the package match the district annual plan of work. Ditto for the long-range plan.

Timeline and Tips

Annexation

The conservation district law, RCW 89.08.400, allows districts to impose special assessments only on land within their boundaries.

Now that districts have this authority, there are questions concerning exactly what lands are included in a district.

For example:

1. Some districts are products of the consolidation of several smaller districts. The consolidation documents filed with the Secretary of State's office typically describe the territory included in the newly consolidated district. In some cases, this language indicates that **all** territory, including cities and towns, lays within the district boundaries. It is presently unclear whether this consolidation language overrides the petition requirement for annexing cities and towns found in RCW 89.08.010 and 89.08.180. We have asked the Attorney General for an opinion on this and will provide it to you when received.
2. An earlier Attorney General's opinion does state that cities and towns that were incorporated after the formation of a conservation district are considered to be a part of the district. In other words, the incorporated area remains a part of the district despite the incorporation proceedings.

Run your proposal by city and town officials where annexation could occur for comment. Make them feel part of the process. Make sure they realize you don't duplicate services.

These two issues bring up an important question: how should your district approach a city or town that may unknowingly be a part of your district right now?

It is important to openly communicate and cooperate with other local units of government in your district, whether these are cities, towns, special purpose districts, or county government.

With this in mind, we recommend that your district contact each city or town within its boundaries and invite them to join the district under the petition for annexation process authorized in RCW 89.08.010 (4), RCW 89.08.080, and RCW 89.08.180.

Timeline and Tips

Get a city council member on board as a supporter to help annex his or her city.

The petition for annexation is carried out as follows:

1. Your district informs the Commission's Olympia office of the territory under consideration for annexation.
2. The Commission provides your district with the necessary petition for annexation.
3. The petition is given to the city or town that has agreed to be annexed to your district, and representatives of the city or town will sign the petition.
4. The petition is then approved by formal action of your district board, and signed by the supervisors of your district.
5. The signed petition is returned to the Commission's Olympia office, with a check for \$5.00 made out to the "Office of Secretary of State".
6. The Commission acts to approve the petition for annexation at its next regular meeting.
7. The annexation is legally complete when the Secretary of State issues a certificate certifying recognition of the annexation.

In the case where a city or town is already a part of your district, and the governing body is aware of this fact and wishes to cooperate with your district, a petition for annexation would be redundant and should not be used.

However, if a city or town is a part of your district and the governing body does not realize it, you might want to go through the petition for annexation process so that the leaders of the city or town feel they are a part of the decision.



CERTIFICATION OF ENROLLMENT

HOUSE BILL 2371

Chapter 70, Laws of 1992

52nd Legislature
1992 Regular Session

EFFECTIVE DATE: June 11, 1992

1992 Revisions to
assessment law

Passed by the House February 12, 1992
Yeas 94 Nays 0


Speaker of the
House of Representatives

Passed by the Senate March 3, 1992
Yeas 39 Nays

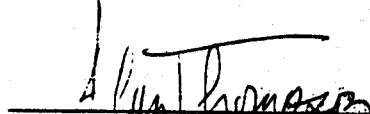

President of the Senate

Approved March 26, 1992


Governor of the State of Washington

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is HOUSE BILL 2371 as passed by the House of Representatives and the Senate on the dates hereon set forth.


Chief Clerk

FILED FILED

MAR 26 1992

SECRETARY OF STATE
STATE OF WASHINGTON

Secretary of State
State of Washington

HOUSE BILL 2371

Passed Legislature - 1992 Regular Session

State of Washington 52nd Legislature 1992 Regular Session

By Representatives Kremen, Nealey, R. Johnson, Haugen, Rayburn,
Rasmussen, Spanel, Grant and Braddock

Read first time 01/15/92. Referred to Committee on Local Government.

1 AN ACT Relating to conservation districts; and amending RCW
2 89.08.400.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 Sec. 1. RCW 89.08.400 and 1989 c 18 s 1 are each amended to read
5 as follows:

6 (1) Special assessments are authorized to be imposed for
7 conservation districts as provided in this section. Activities and
8 programs to conserve natural resources, including soil and water, are
9 declared to be of special benefit to lands and may be used as the basis
10 upon which special assessments are imposed.

11 (2) Special assessments to finance the activities of a conservation
12 district may be imposed by the county legislative authority of the
13 county in which the conservation district is located for a period or
14 periods each not to exceed ten years in duration.

1 The supervisors of a conservation district shall hold a public
2 hearing on a proposed system of assessments prior to the first day of
3 August in the year prior to which it is proposed that the initial
4 special assessments be collected. At that public hearing, the
5 supervisors shall gather information and shall alter the proposed
6 system of assessments when appropriate, including the number of years
7 during which it is proposed that the special assessments be imposed.

8 On or before the first day of August in that year, the supervisors
9 of a conservation district (~~((who are proposing to have special~~
10 ~~assessments imposed for the district in the following year))~~) shall file
11 the proposed system of assessments, indicating the years during which
12 it is proposed that the special assessments shall be imposed, and a
13 proposed budget for the succeeding year with the county legislative
14 authority of the county within which the conservation district is
15 located. The county legislative authority shall hold a public hearing
16 on the proposed system of assessments. After the hearing, the county
17 legislative authority may accept, or modify and accept, the proposed
18 system of assessments, including the number of years during which the
19 special assessments shall be imposed, if it finds that both the public
20 interest will be served by the imposition of the special assessments
21 and that the special assessments to be imposed on any land will not
22 exceed the special benefit that the land receives or will receive from
23 the activities of the conservation district. The findings of the
24 county legislative authority shall be final and conclusive. Special
25 assessments may be altered during this period on individual parcels in
26 accordance with the system of assessments if land is divided or land
27 uses or other factors change.

28 Notice of the public hearings held by the supervisors and the
29 county legislative authority shall be posted conspicuously in at least
30 five places throughout the conservation district, and published once

1 a week for two consecutive weeks in a newspaper in general circulation
2 throughout the conservation district, with the date of the last
3 publication at least five days prior to the public hearing.

4 (3) A system of assessments shall classify lands in the
5 conservation district into suitable classifications according to
6 benefits conferred or to be conferred by the activities of the
7 conservation district, determine an annual per acre rate of assessment
8 for each classification of land, and indicate the total amount of
9 special assessments proposed to be obtained from each classification
10 of lands. Lands deemed not to receive benefit from the activities of
11 the conservation district shall be placed into a separate
12 classification and shall not be subject to the special assessments.
13 An annual assessment rate shall be stated as either uniform annual per
14 acre amount, or an annual flat rate per parcel plus a uniform annual
15 rate per acre amount, for each classification of land. The maximum
16 annual per acre special assessment rate shall not exceed ten cents per
17 acre. The maximum annual per parcel rate shall not exceed five
18 dollars.

19 Public land, including lands owned or held by the state, shall be
20 subject to special assessments to the same extent as privately owned
21 lands. The procedures provided in chapter 79.44 RCW shall be followed
22 if lands owned or held by the state are subject to the special
23 assessments of a conservation district.

24 Forest lands used solely for the planting, growing, or harvesting
25 of trees may be subject to special assessments if such lands benefit
26 from the activities of the conservation district, but the per acre rate
27 of special assessment on benefited forest lands shall not exceed one-
28 tenth of the weighted average per acre assessment on all other lands
29 within the conservation district that are subject to its special
30 assessments. The calculation of the weighted average per acre special

1 assessment shall be a ratio calculated as follows: (a) The numerator
2 shall be the total amount of money estimated to be derived from the
3 imposition of per acre special assessments on the nonforest lands in
4 the conservation district; and (b) the denominator shall be the total
5 number of nonforest land acres in the conservation district that
6 receive benefit from the activities of the conservation district and
7 which are subject to the special assessments of the conservation
8 district. No more than ten thousand acres of such forest lands that
9 is both owned by the same person or entity and is located in the same
10 conservation district may be subject to the special assessments that
11 are imposed for that conservation district in any year. Per parcel
12 charges shall not be imposed on forest land parcels. However, in lieu
13 of a per parcel charge, a charge of up to three dollars per forest
14 landowner may be imposed on each owner of forest lands whose forest
15 lands are subject to a per acre rate of assessment.

16 (4) A conservation district shall prepare an assessment roll that
17 implements the system of assessments approved by the county legislative
18 authority. The special assessments from the assessment roll shall be
19 spread by the county assessor as a separate item on the tax rolls and
20 shall be collected and accounted for with property taxes by the county
21 treasurer. The amount of a special assessment shall constitute a lien
22 against the land that shall be subject to the same conditions as a tax
23 lien, collected by the treasurer in the same manner as delinquent real
24 property taxes, and subject to the same interest rate and penalty as
25 for delinquent property taxes. The county treasurer shall deduct an
26 amount from the collected special assessments, as established by the
27 county legislative authority, to cover the costs incurred by the county
28 assessor and county treasurer in spreading and collecting the special
29 assessments, but not to exceed the actual costs of such work.

1 (5) The special assessments for a conservation district shall not
2 be spread on the tax rolls and shall not be collected with property tax
3 collections in the following year if, after the system of assessments
4 has been approved by the county legislative authority but prior to the
5 fifteenth day of December in that year, a petition has been filed with
6 the county legislative authority objecting to the imposition of such
7 special assessments, which petition has been signed by at least twenty
8 percent of the owners of land that would be subject to the special
9 assessments to be imposed for a conservation district.

were obtained without appropriation by the legislature. [1981 c 204 § 3; 1961 c 44 § 5.]

79.38.060 Use of moneys not deposited in revolving fund. All moneys received by the department of natural resources from users of access roads which are not deposited in the access road revolving fund shall be paid as follows:

(1) To reimburse the state fund or account from which expenditures have been made for the acquisition, construction or improvement of the access road or public road, and upon full reimbursement, then

(2) To the funds or accounts for which the public lands and state forest lands, to which access is provided, are pledged by law or constitutional provision, in which case the department of natural resources shall make an equitable apportionment between funds and accounts so that no fund or account shall benefit at the expense of another. [1981 c 204 § 4; 1961 c 44 § 6.]

79.38.900 Severability—1961 c 44. If any provisions of this chapter, or its application to any person or circumstance is held invalid, the remainder of the chapter, or the application of the provision to other persons or circumstances is not affected. [1961 c 44 § 7.]

Chapter 79.40 TRESPASS

Sections

- 79.40.070 Cutting, breaking, removing Christmas trees—
Compensation.
79.40.080 Construction—1937 c 87.
79.40.090 Firewood on state lands.

Penalty for destroying rhododendron and other native flora on state lands: RCW 47.40.080.

Trespass: Chapter 64.12 RCW.

79.40.070 Cutting, breaking, removing Christmas trees—Compensation. It shall be unlawful for any person to enter upon any of the state lands, including all land under the jurisdiction of the department of natural resources, or upon any private land without the permission of the owner thereof and to cut, break or remove therefrom for commercial purposes any evergreen trees, commonly known as Christmas trees, including fir, hemlock, spruce, and pine trees. Any person cutting, breaking or removing or causing to be cut, broken or removed, or who cuts down, cuts off, breaks, tops, or destroys any of such Christmas trees shall be liable to the state, or to the private owner thereof, for payment for such trees at a price of one dollar each if payment is made immediately upon demand. Should it be necessary to institute civil action to recover the value of such trees, the state in the case of state lands, or the owner in case of private lands, may exact treble damages on the basis of three dollars per tree for each tree so cut or removed. [1988 c 128 § 66; 1955 c 225 § 1; 1937 c 87 § 1; RRS § 8074-1.]

79.40.080 Construction—1937 c 87. RCW 79.40.070 is not intended to repeal or modify any of the provisions of existing statutes providing penalties for the unlawful removal of timber from state lands. [1937 c 87 § 2; RRS § 8074-2.]

79.40.090 Firewood on state lands. See chapter 76-20 RCW.

Chapter 79.44

ASSESSMENTS AGAINST PUBLIC LANDS

Sections

- 79.44.003 "Assessing district" defined.
79.44.004 "Assessment" defined.
79.44.010 Public lands subject to local assessments.
79.44.020 State to be charged its proportion of cost—Construction of chapter.
79.44.030 Apportioning cost on leaseholds.
79.44.040 Notice to state of intention to improve, or impose assessment—Consent—Notice to port commission.
79.44.050 Certification of roll—Penalties, interest.
79.44.060 Payment procedure—State lands not subject to lien, exception.
79.44.070 Enforcement against lessee or contract holder.
79.44.080 Foreclosure against leasehold or contract interest—Cancellation of lease or contract.
79.44.090 Payment by state after forfeiture of lease or contract.
79.44.095 Assessments paid by state to be added to purchase price of land.
79.44.100 Assignment of lease or contract to purchaser at foreclosure sale.
79.44.120 When assessments need not be added in certain cases.
79.44.130 Local provisions superseded.
79.44.140 Application of chapter—Eminent domain assessments.
79.44.180 Director of financial management to adopt rules and regulations.
79.44.190 Acquisition of property by state or political subdivision which is subject to unpaid assessments or delinquencies—Payment of lien or installments.
79.44.900 Severability—1963 c 20.

Diking, drainage and sewerage improvement district assessments: RCW 85.08.370.

Diking and drainage district assessments: RCW 85.05.390.

Flood control district assessments: RCW 86.09.523, 86.09.526, 86.09.529.

Intercounty diking and drainage district assessments: RCW 85.24.275.

Irrigation district assessments: RCW 87.03.025.

79.44.003 "Assessing district" defined. As used in this chapter "assessing district" means:

- (1) Incorporated cities and towns;
- (2) Diking districts;
- (3) Drainage districts;
- (4) Port districts;
- (5) Irrigation districts;
- (6) Water districts;
- (7) Sewer districts;
- (8) Counties; and
- (9) Any municipal corporation or public agency having power to levy local improvement or other assessments, rates, or charges which by statute are expressly made applicable to lands of the state. [1989 c 243 § 13; 1971 ex.s. c 234 § 14; 1963 c 20 § 1.]

79.44.004 "Assessment" defined. As used in this chapter, "assessment" shall mean any assessment, rate or charge levied, assessed, imposed, or charged by any assessing district as defined in RCW 79.44.003, and which assessments, rates or charges by statute are expressly made applicable to lands of the state. [1989 c 243 § 16.]

79.44.010 Public lands subject to local assessments. All lands, including school lands, granted lands, escheated lands, or other lands, held or owned by the state of Washington in fee simple (in trust or otherwise), situated within the limits of any assessing district in this state, may be assessed and charged for the cost of local or other improvements specially benefiting such lands which may be ordered by the proper authorities of any such assessing district and may be assessed by any irrigation district to the same extent as private lands within the district are assessed: *Provided*, That the leasehold, contractual, or possessory interest of any person, firm, association, or private or municipal corporation in any such lands shall be charged and assessed in the proportional amount such leasehold, contractual, or possessory interest is benefited: *Provided, further*, That no lands of the state shall be included within an irrigation district except as provided in RCW 87.03.025 and 89.12.090. [1982 1st ex.s. c 21 § 178; 1963 c 20 § 2; 1919 c 164 § 1; RRS § 8125. Cf. 1909 c 154 §§ 1, 4.]

Savings—Captions—Severability—Effective dates—1982
1st ex.s. c 21: See RCW 79.96.901 through 79.96.905.

79.44.020 State to be charged its proportion of cost—Construction of chapter. In all local improvement assessment districts in any assessing district in this state, property in such district, held or owned by the state shall be assessed and charged for its proportion of the cost of such local improvements in the same manner as other property in such district, it being the intention of this chapter that the state shall bear its just and equitable proportion of the cost of local improvements specially benefiting state lands: *Provided*, That none of the provisions of this chapter shall have the effect, or be construed to have the effect, to alter or modify in any particular any existing lease of any lands or property owned by the state, or release or discharge any lessee of any such lands or property from any of the obligations, covenants or conditions of the contract under which any such lands or property are leased or held by any such lessee. [1963 c 20 § 3; 1919 c 164 § 2; RRS § 8126. Cf. 1909 c 154 § 5.]

79.44.030 Apportioning cost on leaseholds. Where state lands are under lease, the proportionate amounts to be assessed against the leasehold interest, and the fee simple interest of the state, shall be fixed with reference to the life of the improvement and the period for which said lease has yet to run. [1919 c 164 § 3; RRS § 8127. Cf. 1909 c 154 § 3; 1907 c 74 § 3.]

79.44.040 Notice to state of intention to improve, or impose assessment—Consent—Notice to port commission. Notice of the intention to make such improvement, or impose any assessment, together with the estimate of the amount to be charged to each lot, tract or parcel of land, or other property owned by the state to be assessed, shall be forwarded by registered or certified mail to the director of financial management and to the chief administrative officer of the agency of state government occupying, using, or having jurisdiction over such lands at least thirty days prior to the date fixed for hearing on the resolution or petition initiating said assessment. Such assessing district, shall not have jurisdiction to order such improvement as to the interest of the state in harbor areas and state tidelands until the written consent of the commissioner of public lands to the making of such improvement shall have been obtained, unless other means be provided for paying that portion of the cost which would otherwise be levied on the interest of the state of Washington in and to said tidelands, and nothing herein shall prevent the city from assessing the proportionate cost of said improvement against any leasehold, contractual or possessory interest in and to any tideland or harbor area owned by the state: *Provided, however*, That in the case of tidelands and harbor areas within the boundaries of any port district, notice of intention to make such improvement shall also be forwarded to the commissioners of said port district. [1989 c 243 § 14; 1979 c 151 § 177; 1963 c 20 § 4; 1919 c 164 § 4; RRS § 8128. Cf. 1909 c 154 § 6.]

79.44.050 Certification of roll—Penalties, interest. Upon the approval and confirmation of the assessment roll ordered by the proper authorities of any assessing district, the treasurer of such assessing district shall certify and forward to the director of financial management and to the chief administrative officer of the agency of state government occupying, using, or having jurisdiction over the lands, in accordance with such rules and regulations as the director of financial management may provide, a statement of all the lots or parcels of land held or owned by the state and charged on such assessment roll, separately describing each such lot or parcel of the state's land, with the amount of the local assessment charged against it, or the proportionate amount assessed against the fee simple interest of the state, in case said land has been leased. The chief administrative officer upon receipt of such statement shall cause a proper record to be made in his office of the cost of such assessment upon the lands occupied, used, or under the jurisdiction of his agency.

No penalty shall be provided or enforced against the state, and the interest upon such assessments shall be computed and paid at the rate paid by other property situated in the same assessing district. [1989 c 243 § 15; 1979 c 151 § 178; 1963 c 20 § 5; 1933 c 108 § 1; 1919 c 164 § 5; RRS § 8129. Cf. 1909 c 154 § 6; 1907 c 74 §§ 1, 2, 4, 5.]

79.44.060 Payment procedure—State lands not subject to lien, exception. When the chief administrative

officer of an agency of state government is satisfied that an assessing district has complied with all the conditions precedent to the levy of assessments for district purposes, pursuant to this chapter against state lands occupied, used, or under the jurisdiction of his agency, he shall pay them, together with any interest thereon from any funds specifically appropriated to his agency therefor or from any funds of his agency which under existing law have been or are required to be expended to pay assessments on a current basis. In all other cases, the chief administrative officer shall certify to the director of financial management that the assessment is one properly chargeable to the state. The director of financial management shall pay such assessments from funds available or appropriated to him for this purpose.

Except as provided in RCW 79.44.190 no lands of the state shall be subject to a lien for unpaid assessments, nor shall the interest of the state in any land be sold for unpaid assessments where assessment liens attached to the lands prior to state ownership. [1979 c 151 § 179; 1971 ex.s. c 116 § 2; 1963 c 20 § 6; 1947 c 205 § 1; Rem. Supp. 1947 § 8136a.]

79.44.070 Enforcement against lessee or contract holder. When any assessing district has made or caused to be made an assessment against such leasehold, contractual or possessory interest for any such local improvement, the treasurer of said assessing district shall immediately give notice to the director of financial management and to the chief administrative officer of the agency having jurisdiction over the lands. Said assessment shall become a lien against the leasehold, contractual or possessory interest in the same manner as the assessments on other property, and its collection may be enforced against such interests as provided by law for the enforcement of other local improvement assessments: *Provided*, That said assessment shall not be made payable in installments unless the owner of such leasehold, contractual or possessory interest shall first file with such treasurer a satisfactory bond guaranteeing the payment of such installments as they become due. [1979 c 151 § 180; 1963 c 20 § 7; 1919 c 164 § 6; RRS § 8130. Cf. 1909 c 154 § 2.]

79.44.080 Foreclosure against leasehold or contract interest—Cancellation of lease or contract. Whenever any assessing district shall have foreclosed the lien of any such delinquent assessments, as provided by law, and shall have obtained title to such leasehold, contractual or possessory interest, the director of financial management and the chief administrative officer of the agency having jurisdiction over the lands shall be notified by registered or certified mail of such action and furnished a statement of all assessments against such leasehold, contractual or possessory interest, and the chief administrative officer or director of financial management shall cause the amount of such assessments to be paid as provided in RCW 79.44.060, and upon the receipt of an assignment from such assessing district, the chief administrative officer shall cancel such lease or contract: *Provided, however*, That unless the assessing

district making said local improvement and levying said special assessment shall have used due diligence in the foreclosure thereof, the chief administrative officer and the director of financial management shall not be required to pay any sum in excess of what they deem to be the special benefits accruing to the state's reversionary interest in said property: *And provided further*, That if such delinquent assessment or installment shall be against a leasehold interest in fresh water harbor areas within a port district, the chief administrative officer shall notify the commissioners of said port district of the receipt of such assignment, and said commissioners shall forthwith cancel such lease. [1979 c 151 § 181; 1963 c 20 § 8; 1919 c 164 § 7; RRS § 8131.]

79.44.090 Payment by state after forfeiture of lease or contract. If by reason of default in the payment of rentals or installments, or other causes, the state shall cancel any lease or contract against which assessments have been levied as herein provided, the chief administrative officer of the agency having jurisdiction over the lands shall cause such assessments or installments as shall fall due subsequent to the cancellation of said contract or leasehold interest to be paid as provided in RCW 79.44.060, the same as if the assessments or installments thereof had been levied on the state's interest in said lands. [1963 c 20 § 9; 1919 c 164 § 8; RRS § 8132.]

79.44.095 Assessments paid by state to be added to purchase price of land. When any land, other than lands occupied and used in connection with state institutions, owned or held by the state within incorporated cities, towns, diking, drainage or port districts in this state, against which local improvement assessments have been paid, as herein provided for, is offered for sale, there shall be added to the appraised value of such land, as provided by law, such portion of the local improvement assessment paid by the state as shall be deemed to represent the value added to such lands by such improvement for the purpose of sale, which amount so added shall be paid by the purchaser in cash at the time of the sale of said land, in addition to the amounts otherwise due to the state for said land, and no deed shall ever be executed until such local improvement assessments have been paid, and nothing herein shall be construed as canceling any unpaid assessments on the land so sold by the state, but such land shall be sold subject to all assessments unpaid at the time of sale. [1919 c 164 § 9; RRS § 8133. Cf. 1909 c 154 § 7.]

Assessments paid to be added to purchase price of land: RCW 79.01.728.

79.44.100 Assignment of lease or contract to purchaser at foreclosure sale. Whenever any such tide, state, school, granted or other lands situated within the limits of any assessing district, has been included within any local improvement district by such assessing district, and the contract, leasehold or other interest of any individual has been sold to satisfy the lien of such assessment for local improvement, the purchaser of such interest at

such sale shall be entitled to receive from the state of Washington, on demand, an assignment of the contract, leasehold or other interest purchased by him, and shall assume, subject to the terms and conditions of the contract or lease, the payment to the state of the amount of the balance which his predecessor in interest was obligated to pay. [1963 c 20 § 10; 1919 c 164 § 10; RRS § 8134. Cf. 1909 c 154 § 10.]

79.44.120 When assessments need not be added in certain cases. Whenever any state school, granted, tide or other public lands of the state shall have been charged with local improvement assessments under any local improvement assessment district in any incorporated city, town, irrigation, diking, drainage, port, weed or pest district, or any other district now authorized by law to levy assessments against state lands, where such assessments are required under existing statutes to be returned to the fund of the state treasury from which said assessments were originally paid, the commissioner of public lands may, and he is hereby authorized, to sell such lands for their appraised valuation without regard to such assessments, anything to the contrary in the existing statutes notwithstanding: *Provided*, That nothing herein contained shall be construed to alter in any way any existing statute providing for the method of procedure in levying assessments against state lands in any of such local improvement assessment districts. [1937 c 80 § 1; RRS § 7797-192a.]

79.44.130 Local provisions superseded. The provisions of this chapter shall apply to all assessing districts as herein defined, any charter or ordinance provisions to the contrary notwithstanding. [1963 c 20 § 11; 1919 c 164 § 11; RRS § 8135. Cf. 1909 c 154 § 8.]

79.44.140 Application of chapter—Eminent domain assessments. The provisions of this chapter shall apply to all local improvements initiated after June 11, 1919, including assessments to pay the cost and expense of taking and damaging property by the power of eminent domain, as provided by law: *Provided*, That in case of eminent domain assessments, it shall not be necessary to forward notice of the intention to make such improvement, but the eminent domain commissioners, authorized to make such assessment, shall, at the time of filing the assessment roll with the court in the manner provided by law, forward by registered or certified mail to the director of financial management and to the chief administrative officer of the agency using, occupying or having jurisdiction over the lands a notice of such assessment, and of the day fixed by the court for the hearing thereof: *Provided*, That no assessment against the state's interest in tidelands or harbor areas shall be binding against the state if the commissioner of public lands shall file a disapproval of the same in court before judgment confirming the roll. [1979 c 151 § 182; 1963 c 20 § 12; 1919 c 164 § 12; RRS § 8136.]

79.44.180 Director of financial management to adopt rules and regulations. The director of financial management shall adopt rules and regulations:

(1) Governing the preparation, certification, and submission of all notices and statements required by chapter 79.44 RCW as now or hereafter amended;

(2) Authorizing and prescribing additional reports, records, and information necessary to achieve budgetary objectives in accordance with chapter 43.88 RCW and any appropriation hereafter made;

(3) Assuring the payment of all assessments properly chargeable to the state; and

(4) Protecting the state against illegal or inequitable assessments. [1979 c 151 § 183; 1963 c 20 § 14.]

79.44.190 Acquisition of property by state or political subdivision which is subject to unpaid assessments or delinquencies—Payment of lien or installments. When real property subject to an unpaid special assessment for a local improvement levied by any political subdivision of the state authorized to form local improvement or utility local improvement districts is acquired by purchase or condemnation by the state or any political subdivision thereof, including but not limited to any special purpose district, the property so acquired shall continue to be subject to the assessment lien.

An assessment lien or installment thereof, delinquent at the time of such acquisition shall be paid at the time of acquisition, and the amount thereof, including any accrued interest and delinquent penalties, shall be withheld from the purchase price or condemnation award by the public body acquiring the property and shall be paid immediately to the county, city, or town treasurer, whichever is applicable, in payment of and discharge of such delinquent installment lien.

Any installment or installments not delinquent at the time of acquisition shall become due and payable in such year and at such date as said installment would have become due if such property had not been so acquired: *Provided*, That where such property is acquired by the state of Washington, the balance of the assessment shall be paid in full at the time of acquisition.

For the purpose of this section, the "time of acquisition" shall mean the date of completion of the sale, date of condemnation verdict, date of the order of immediate possession and use pursuant to RCW 8.04.090, or the date of judgment, if not tried to a jury. [1971 ex.s. c 116 § 1.]

79.44.900 Severability—1963 c 20. If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected. [1963 c 20 § 16.]